

## **City of Lanesboro, Minn. - Recommended Life Cycle of Fixed Assets**

The following are recommended life cycle of named fixed assets stated in years. Where necessary other criteria are listed as additional criteria to determine the life cycle of certain fixed assets.

### **Land & Land Improvements**

<b>Description</b>	<b>Useful Life</b>	<b>Other Criteria* In Years</b>
Land	No Depreciation	
Land Improvements- Structures (parking lots, sidewalks, fencing, welcome signs)	20	
Land Improvements-Ground Work (ball fields, landscaping, sprinkler system)	20	

### **Buildings & Building Improvements**

<b>Description</b>	<b>Useful Life</b>	<b>Other Criteria* In Years</b>
Buildings & Building Improvements	40	
Building Improvements such as: Electrical, plumbing, HVAC Systems, Roofing	20	

## Vehicles

Description	Useful Life	Other Criteria* In Years
Trailers	10	
Refuse Collectors	7	
Auto (Sedans-Administrative-Other than Police)	10	or Miles
Auto (Sedans-Police Cruisers)	5	or Miles
Auto (Sedans-Police Detectives)	7	or Miles
Sports Vehicle – 2WD	7	or Miles
Sports Vehicle – 4 WD	7	or Miles
Trucks – Pick Ups	7	or Miles
Trucks – Utility 2 WD	7	or Miles
Trucks – Utility 4 WD	7	or Miles
Trucks – Dump	7	or Miles
Trucks – Packer	7	or Miles
Trucks – Recycle	7	or Miles
Trucks – Fire Engines	20	or Hours
Trucks – Special Equipment, includes cranes, sewer-jets, street sweepers, flushers, tractor-trailer	15	or Hours
Vans	7	or Miles
All Other Vehicles	7	or Miles

### Heavy Equipment

Description	Useful Life	Other Criteria* In Years
Backhoes/Front Loaders	8	or Hours
Excavators	10	or Hours
Loaders/Fork Lifts	8	or Hours
Tractors/Bush Hogs/Tillers	8	or Hours
Riding Mowers/Tractors w/mowers-tillers	5	or Hours
Rollers	8	or Hours
Other Rider Operated, Self-Propelled Equip	5	or Hours
Concrete Mixers	5	or Hours
Generators	8	or Hours
Pumps	5	or Hours
Welders	5	or Hours
Leaf/Vacuum	5	or Hours
Other Trailer Mounted Motorized Equip	5	or Hours

### Operating & Maintenance Equipment

Description	Useful Life	Other Criteria* In Years
Air Conditioners	5	or Hours
Compressors	10	or Hours
Welders	10	
Pipe Threaders	5	
Pumps	5	
Snow Plows	5	
Power Hand Tools	5	
Power Shop Tools	5	
Tool Boxes	3	
Sprayers (Paint)	5	
Concrete Equipment (Includes vibrators, mixers, curb forms, etc)	5	
Asphalt Equipment	5	
Lawn Mowers (Includes blowers, weed eaters, (not riding mowers)	5	
Vacuum Cleaners/Floor Scrubbers	5	
Theodolites/Levels/Transits	5	
Engineering Equipment (Includes equipment not specifically categorized elsewhere)	5	
Recreation Equipment (Bleachers, playground equipment, scoreboards)	10	

**Communications Equipment**

Description	Useful Life	Other Criteria* In Years
Telephones/Telephone Systems	5	
Cell Phones	5	
Monitor Pagers	5	
Mobile Radios	5	
Walkie Talkies	5	
P. A. System Equipment	5	
Fixed Radio Transmitters/Consoles	10	
Remote Control Units	6	
Radio Towers	6	

**Computer Equipment**

Description	Useful Life	Other Criteria* In Years
Personal Computers	5	
Main Frame Computers	5	
Printers (All Printers)	5	
Modems	5	
Scanners	5	

### Office Furniture & Equipment

Description	Useful Life	Other Criteria* In Years
Chairs (Including stools, lounge, folding etc)	5	
Desk	5	
Tables (Folding, drafting, conference, etc.)	5	
Credenzas	5	
Cabinets	5	
Typewriters	5	
Calculators	5	
Copy Machines	5	
Dictating Machines	5	
Other Audio/Visual Machines (Includes TV's, VCR's, Recorders, Projectors, Camera's, etc)	5	
Bookcases	5	
Microfilm Equipment	5	
General Appliances	5	
Machine Stations	5	
Other Office Furniture & Equipment	5	

**Protective Equipment**

Description	Useful Life	Other Criteria* In Years
Pistols	10	
Rifles	10	
Other Weapons (Include riot guns, shotguns, etc)	10	
Breathing Apparatus/Fire Fighting Equipment	10	
Protective Clothing (Chem. suits, body armour, riot shields	5	
Other Protective Equipment (Gas detectors, etc.)	5	

**Infrastructure**

Description	Useful Life	Other Criteria* In Years
Easements	No Depreciation	
Water Systems	40	
Sanitary Sewer Systems	40	
Storm Sewer Systems	40	
Paved Streets/Roads	20	
Non-Paved Streets/Roads	30	
Traffic Signals	10	
Curbs/Sidewalks/Gutters	10	